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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - CHANGES TO RATES OF TAX OF CERTAIN GOODS.

[G.O.Ms.No.491, Revenue (Commercial Taxes-II), 3rd November, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government, on the recommendations of the Goods and Service Tax Council, hereby makes the following amendments to the notification issued vide G.O.Ms.No.258, Revenue (Commercial Taxes-II), 29th June, 2017, namely:-

This Notification shall be deemed to have come into force with effect on and from 13th October, 2017.

AMENDMENTS

In the said notification, in the table,-

(A) in Schedule I - 2.5%,-

(i) in S.No.29, for the entry in column (2), the entry, "0802, 0813", shall be substituted;

(ii) in column (1) (2) (3) after S.No.30, the following expressions shall be inserted, namely: -

"30A	0804	Mangoes sliced, dried" ;

(iii) in Column (1)(2)(3) after S. No.99, the following expressions shall be inserted, namely: -

"99A	1905 or 2106	Khakhra, plain chapatti or roti" ;

(iv) in Column (1)(2)(3) after S. No. 101, the following expressions shall be inserted, namely: -

101A	210690	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]"

(v) in column (3), in S.No.164, for the expression relating there to, the expressions,

" (a) kerosene oil PDS,

(b) The following bunker fuels for use in ships or vessels, namely,

i. IFO 180 CST
ii. IFO 380 CST", shall be substituted;

(vi) in column nos. (1) (2) (3) after S.No.181, the following expressions shall be inserted, namely: -

"181A	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia";

(vii) in column nos. (1) (2) (3) after S.No.187, the following expressions shall be inserted, namely: -

"187A	3915	Waste, parings or scrap, of plastics";

(viii) in column nos. (1) (2) (3) after S.No.188, the following expressions shall be inserted, namely: -

"188A	40040000	Waste or scrap of hard rubber";

(ix) in column nos. (1) (2) (3) after S.No.191, the following expressions shall be inserted, namely: -

"191A	4017	Waste or scrap of hard rubber";

(x) in column nos. (1) (2) (3)after S.No.198A, the following expression shall be inserted, namely: -

198B	4707	Recovered waste or scrap of paper or paperboard

(xi) in column nos. (1) (2) (3) against S.No.201A and entries relating thereto shall be omitted;

(xii) in column nos. (1) (2) (3) after S.No.218, the following expression shall be inserted, namely: -

218 A	56050010	Real zari thread (gold) and silver thread, combined with textile thread";

(xiii) in column (2) against the S.No.219, for the figure, "5705", the figures "5702, 5703, 5705", shall be substituted;

(xiv) in column nos.(1) (2) (3) after S.No.228, the following expressions shall be inserted, namely: -

"228A	7001	Cullet or other waste or scrap of glass";

(xv) in column nos.(1) (2) (3) after S.No.234, the following expression shall be inserted, namely: -

234 A	84 or 85	E-waste *Explanation:* For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016, including the components, consumables, parts and spares which make these products operational";

(xvi) in column nos. (1) (2) (3) after S. No. 263A, the following expressions shall be inserted, namely:-

"264	Any chapter	Biomass briquettes" ;

(B) in Schedule II-6%,in the TABLE-

(i) in column (3) in S. No.16, , for the words and brackets "Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried", the words and brackets, "Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried", shall be substituted;

(ii) in column (3), in S. No. 17, for the words figure and brackets, "dried fruits of Chapter 8[other than tamarind, dried]", the words, figure and brackets, "dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]", shall be substituted;

(iii) in column (3) against S.No.46, for the expression relating thereto, the following expression shall be substituted namely: -

"Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]";

(iv) in column nos. (1) (2) (3) against the S. No. 111 and the expressions relating thereto, shall be omitted;

(v) in column nos. (1) (2) (3) after S. No.132, the following expressions shall be inserted, namely: -

"132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404,5405,5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres";

(vi) in column (3), in S. No. 137, the expressions "such as Real zari thread (gold) and silver thread, combined with textile thread)," shall be omitted;

(C) in Schedule III-9%, in the TABLE-

(i) in column (3), in S. No. 16, for the words "other than pizza bread", the words, "other than pizza bread, khakhra, plain chapatti or roti", shall be substituted;

(ii) in column (3), in S. No. 23, for the words and expressions "preparations in ready for consumption form", the words and expressions, "preparations in ready for consumption form, khakhra", shall be substituted;

(iii) in column nos. (1) (2) (3) after S. No. 54, the following expressions shall be inserted, namely:-

"54A	3213	Poster colour" ;

(iv) in column (3) against S. No. 63, for the entry, the entry, "Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)", shall be substituted;

(v) in column nos. (1) (2) (3) against S. No.102, the expressions shall be omitted;

(vi) in column no.(3), in S. No. 114, for the words and brackets "Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom", the words and brackets "powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)" shall be substituted;

(vii) in column nos (1) (2) (3) against S.No.158, the words and expressions shall be omitted;

(viii) in column (3), in S. No. 159, for the expression relating there to, the expression "All goods other than synthetic filament yarns", shall be substituted;

(ix) in column no.(3) against S. No. 160, for the expression relating thereto, the expression "All goods other than artificial filament yarns", shall be substituted;

(x) in column nos. (1) (2) (3) against S. No.164, the expressions related thereto shall be omitted;

(xi) in column nos.(1) (2) (3) against S. No. 165, the expressions related thereto shall be omitted;

(xii) in column nos.(1) (2) (3) after S. No. 177, the following words and expressions shall be inserted, namely: -

"177A	6802	All goods other than:- (i) all goods of marble and granite; (ii) Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone" ;

(xiii) in column nos.(1) (2) (3), in S. No. 188, the expressions relating thereto, shall be omitted;

(xiv) in column nos.(1) (2) (3) after S. No.303, the following words and expressions shall be inserted, namely: -

"303A	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal" ;

(xv) in column nos.(1) (2) (3) after S. No. 308, the following words and expressions shall be inserted, namely: -

"308A	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps(horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps";

(xvi) in column nos.(1) (2) (3), after S. No. 369, the following words and expressions shall be inserted, namely: -

"369A	8483	Plain shaft bearings" ;

(D) in Schedule-IV-14%, in the TABLE, -

(i) in column (3), in S. No. 23, , for the words and expression, "pans or in similar forms or packings", the words and expression, "pans or in similar forms or packings [other than poster colour]", shall be substituted;

(ii) in column (1) (2) (3) against S. No. 34, the words and expression related thereto shall be omitted;

(iii) in column (3), in S. No. 50, for the words and expression "including waste and scrap", the words and expression, "other than waste and scrap", shall be substituted;

(iv) in column (3), in S. No. 70, for the expression relating there to, the following expression shall be substituted namely: -

"All goods of marble or granite [other than Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone]";

(v) in column nos (1) (2) (3) against S. No. 112, the expressions relating thereto, shall be omitted;

(vi) in column (3), in S. No. 135, the expressions "and plain shaft bearings", shall be omitted;

(E) in ANNEXURE, after clause (b), the following proviso shall be inserted "Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the Chief Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name."

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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